

# **INDIVIDUAL INCOME TAX CHECKOFFS**

## **Prior Law**

No more than four individual income tax checkoffs are allowed on each tax return. When the same four checkoffs have been on the return for two consecutive years, the two checkoffs for which the least amount has been contributed, in the aggregate for the first year and through March 15 of the second year, are repealed. The same four checkoffs have been on the individual income tax return for 2008 and 2009. The Child Abuse Prevention Program Fund and the joint Veterans Trust Fund/Volunteer Fire Fighter Preparedness Fund checkoffs were scheduled to be repealed because these two checkoffs had the least amount donated.

## **New Provisions**

The Child Abuse Prevention Program Fund and the joint Veterans Trust Fund/Volunteer Fire Fighter Preparedness Fund checkoffs were reinstated. These two checkoffs, along with the Fish and Game Protection Fund and the Iowa State Fair Foundation checkoff, will be on the 2010 and 2011 individual income tax forms. The two checkoffs for which the least amount has been contributed for the 2010 and 2011 tax years will remain subject to repeal.

## **Sections Amended**

Section 159 of House File 2531 creates new section 422.12F related to the Child Abuse Prevention Program Fund checkoff. Section 160 creates new section 422.12G related to the joint Veterans Trust Fund/Volunteer Fire Fighter Preparedness Fund checkoff.

## **Effective Date**

Retroactive to January 1, 2010, for tax years beginning on or after that date.